EXHIBIT 3-C

CAPSTONE ADVISORY GROUP DETAILED NARRATIVE ENTRIES

lime Detail				
Timekeeper	Date	Hours	Description Company of the Market Mar	Task Projections/Business Plan/Other
Bingham, B	12/4/2007	2.40	Review Rothschild valuation report and participate on conference call with M Fay	Projections/Business Prain/Outer
Cunningham, S	3/1/2006	4.00	Prepared for and met with Committee and Counsel.	Mtgs w/Debtors and/or Counsel
Cunningham, S	3/17/2006	1.30	Reviewed engagement letter and work plan	Case Administration
Cunningham, S	5/3/2006	1,50	•	Mtgs w/Debtors and/or Counsel
Cunningham, S	6/15/2006		Prepared for and attended meeting with counsel.	Mtgs w/Debtors and/or Counsel
Cunningham, S	7/12/2006		Prepared for and participated in meeting with Unsecured Committee Counsel.	Mtgs w/Debtors and/or Counsel
Cunningham, S	10/20/2006 11/28/2006	2.00	Reviewed various case issues including attrition program. Prepared for and participated in meeting with the Debtors, Skadden, FTI and Kasowitz.	Financial Analysis - Other Mtgs w/Debtors and/or Counsel
Cunningham, S Cunningham, S	11/28/2006	5.00		Comm. Matters, Creditor Mtgs
Cunningham, S	12/14/2006		Analyzed case issues and evaluated next steps.	Financial Analysis - Other
Cunningham, S	12/21/2006		Analyzed proposed plan.	Financial Analysis - Other
Cunningham, S	12/27/2006	2.00	Analyzed proposed plan.	Financial Analysis - Other
Cunningham, S	12/28/2006		Analyzed proposed plan.	Financial Analysis - Other
Cunningham, S	1/3/2007		Calls with Counsel and committee members to discuss next steps.	Case Administration
Cunningham, S	1/4/2007		Calls with Counsel and committee members to discuss next steps.	Case Administration Mtgs w/Debtors and/or Counsel
Cumningham, S	4/26/2007	2,00	Reviewed case issues	Migs wideolors and or counser
Depiro, V	2/27/2006	3.00	Analyzed public data and develop list of issues related to substantive consolidation.	Financial Analysis - Other
Depiro, V	2/28/2006	2.00		Financial Analysis - Other
Depiro, V	3/1/2006	2.00	Read debt disclosures in SEC filings and Credit Agreement.	Financial Analysis - Other
Depiro, V	3/1/2006	1.00	Analyzed certain disclosures in statements and schedules regarding related party transactions.	Fin. Analysis- scheds. strnts.
Depiro, V	3/1/2006		Met with Committee and Counsel.	Mtgs w/Debtors and/or Counsel
Depiro, V	3/2/2006		Drafted work plan and engagement letter.	Case Administration
Depiro, V	3/6/2006		Prepared high level preliminary analysis of recoveries.	Financial Analysis - Other Fin. Analysis- scheds. strats.
Depiro, V	3/7/2006 3/7/2006	1.00	Performed preliminary analysis of intercompany disclosures in schedules. Analyzed legal entity structure.	Fin. Analysis- scheds. stmts.
Depiro, V Depiro, V	3/8/2006		Performed preliminary analysis of intercompany disclosures in schedules.	Fin, Analysis- scheds, stmts.
Depiro, V	3/17/2006		Drafted engagement letter	Case Administration
Depiro, V	3/20/2006		Drafted engagement letter based on comments from the committee.	Case Administration
Depiro, V	3/22/2006	4.60	Analyzed agreement with UAW and GM	Leases/Executory Contracts
Depiro, V	3/23/2006		Analyzed GM Agreements.	Leases/Executory Contracts
Depiro, V	3/24/2006		Analyzed statements and schedules.	Fin. Analysis- scheds. sunts.
Depiro, V	3/27/2006		Monitored filings with the Court.	Case Administration
Depiro, V	3/31/2006		Call with counsel regarding protocol and engagement letter.	Case Administration Leases/Executory Contracts
Depiro, V Depiro, V	4/9/2006 4/10/2006		Read various motions filed with 1113 motion Analyzed statements and schedules	Fin. Analysis- scheds, stmts.
Depiro, V	4/13/2006		Monitor motions filed with the court.	Leases/Executory Contracts
Depiro, V	4/14/2006		Read and analyzed motions filed with the court.	Leases/Executory Contracts
Depiro, V	4/17/2006	0.30	Analyzed statements and schedules.	Fin. Analysis- scheds. stmts.
Depiro, V	4/18/2006	0.80	Analyzed statements and schedules.	Fin. Analysis- scheds. sunts.
Depiro, V	4/20/2006		Analyzed statements and schedules.	Fin. Analysis- scheds. sunts.
Depiro, V	4/23/2006		Analyzed motions and summarize observations to date.	Leases/Executory Contracts
Depiro, V	4/24/2006		Analyze intercompany claims. Analyze financial performance.	Fin, Analysis- scheds, stmts. Financial Analysis - Other
Depiro, V Depiro, V	4/28/2006 5/2/2006	1.30	Prepared for call with counsel and the committee.	Mtgs w/Debtors and/or Counsel
Depiro, V	5/4/2006		Prepared for and participated on call with counsel and with committee.	Mtgs w/Debtors and/or Counsel
Depiro, V	5/9/2006	0.20		Leases/Executory Contracts
Depiro, V	5/10/2006	0.20	Read updates from counsel regarding contract rejection hearing.	Leases/Executory Contracts
Depiro, V	5/11/2006	0.20	Read updates from counsel regarding contract rejection hearing.	Leases/Executory Contracts
Depiro, V	5/16/2006	0.30	review docket	Financial Analysis - Other
Depiro, V	5/18/2006	2.50		Mtgs w/Debtors and/or Counsel
Depiro, V	5/22/2006	0.20		Financial Analysis - Other Fin, Analysis- scheds, stmts.
Depiro, V	5/25/2006 5/26/2006	3.80	Analyzed assets by subsidiary. Analyzed claims subsidiary.	Fin. Analysis- scheds. stmts.
Depiro, V Depiro, V	5/30/2006	2.50		Financial Analysis - Other
Depiro, V	6/6/2006	2.00		Leases/Executory Contracts
Depiro, V	6/7/2006	2.00		Leases/Executory Contracts
Depiro, V	6/14/2006	0.50	Revised engagement letter based on discussion with Counsel.	Case Administration
Depiro, V	6/14/2006	1.00	. •	Mtgs w/Debtors and/or Counsel
Depiro, V	6/15/2006	1.50	•	Mtgs w/Debtors and/or Counsel
Depiro, V	6/15/2006	1.00	*	Mtgs w/Debtors and/or Counsel Mtgs w/Debtors and/or Counsel
Depiro, V	6/15/2006	0.80		Financial Analysis - Other
Depiro, V Depiro, V	6/15/2006 6/19/2006	0.70 2.00	· · · · · · · · · · · · · · · · · · ·	Financial Analysis - Other
Depiro, V	6/20/2006		for the contract of the contra	Financial Analysis - Other
Depiro, V	6/21/2006			Fin. Analysis- scheds. stmts.
Depiro, V	6/28/2006	2,00	Read filings including special attrition program.	Financial Analysis - Other
Depiro, V	7/5/2006	1.30	Prepared for and participated on call with Committee and Counsel.	Mtgs w/Debtors and/or Counsel
Depire, V	7/11/2006	1.00	Prepared preliminary data request and discussed request with counsel.	Financial Analysis - Other
Depiro, V	7/12/2006	1.50	-	Mtgs w/Debtors and/or Counsel
Depiro, V	7/12/2006		**	Case Administration Financial Analysis - Other
Depiro, V	7/14/2006		·	Financial Analysis - Other Financial Analysis - Other
Depiro, V	7/21/2006 8/10/2006		Reviewed pleadings Read draft letter to Company and provide comments to counsel.	Comm. Matters, Creditor Mtgs
Depiro, V Depiro, V	8/16/2006	1.50		Financial Analysis - Other
Depiro, V	8/18/2006			Comm. Matters, Creditor Mtgs
Depiro, V	8/21/2006		Call with counsel to discuss various case issues.	Comm. Matters, Creditor Mtgs

Time Detail	Date	Hours	Description	Task
Depiro, V	9/5/2006		Call with counsel to discuss cash issues. Call with committee member to discuss status of the case.	
Depiro, V	9/11/2006		Call with committee member to discuss status of the case.	Comm. Matters, Creditor Mtgs
Depiro, V	9/29/2006	0,70	Participated on conference call with the Committee.	Mtgs w/Debtors and/or Counsel
Depiro, V	10/9/2006		Set up billing based on Fee Arrangement.	Case Administration
Depiro, V	10/13/2006		Call with committee member.	Comm. Matters, Creditor Mtgs
Depiro, V	10/16/2006		Reviewed motions filed with the court regarding business plan projections.	Mtgs w/Debtors and/or Counsel
Depiro, V	10/16/2006 10/17/2006		Call with FTI to discuss data request. Participated on call with the Committee.	Mtgs w/Debtors and/or Counsel Comm. Matters, Creditor Mtgs
Depiro, V Depiro, V	10/17/2006		Pre-call with counsel to prepare for committee call	Comm. Matters, Creditor Mtgs
Depiro, V	10/17/2006		Call with D Rosner to discuss case	Comm. Matters, Creditor Mtgs
Depiro, V	10/17/2006		Meet with C. Troyer to discuss case	Financial Analysis - Other
Depiro, V	10/19/2006		Analyzed historical financial statements and impact of special attrition program and wage cuts.	Financial Analysis - Other
Depiro, V	10/25/2006		Analyze intercompany notes.	Financial Analysis - Other
Depiro, V	10/26/2006		Prepared additional data request.	Financial Analysis - Other
Depiro, V	10/27/2006		Prepare for and participated on call with committee and counsel	Comm. Matters, Creditor Mtgs
Depiro, V	10/27/2006		Discussed case issues with C Troyer	Financial Analysis - Other Financial Analysis - Other
Depiro, V	11/1/2006 11/2/2006		Call with FTI to discuss data request. Review data received.	Financial Analysis - Other
Depiro, V Depiro, V	11/2/2006		Reviewed YTD results and data received from the Company.	Financial Analysis - Other
Depiro, V	11/8/2006		Call with counsel regarding fee pooling.	Comm. Matters, Creditor Mtgs
Depiro, V	11/8/2006		Review trial balances and recovery issues.	Financial Analysis - Other
Depiro, V	11/10/2006		Review trial balances and recovery issues.	Financial Analysis - Other
Depiro, V	11/10/2006		Prepared for and participated on conference call with committee and counsel	Comm. Matters, Creditor Mtgs
Depiro, V	11/14/2006		Analyzed claims by debtor and 12/05 financial statements by debtor.	Fin. Analysis- scheds, stmts.
Depiro, V	11/21/2006		Reviewed Docket	Financial Analysis - Other Mtgs w/Debtors and/or Counsel
Depiro, V	11/28/2006 11/29/2006		Prepared for and attended meeting with Skadden, FTI, and Kasowitz to discuss case status. Amended data request.	Case Administration
Depiro, V Depiro, V	12/5/2006		Prepared for and participated on conference call with committee and counsel	Migs w/Debtors and/or Counsel
Depiro, V	12/18/2006		Analyzed proposed plan.	Financial Analysis - Other
Depiro, V	12/19/2006		Call with FTI to discuss proposed plan. Provided update to counsel thereon.	Financial Analysis - Other
Depiro, V	12/20/2006		Participated on call with the Committee to discuss the proposed plan.	Financial Analysis - Other
Depiro, V	12/21/2006	0.50	Read and provided comments to counsel on objection.	Financial Analysis - Other
Depiro, V	12/26/2006		Updated committee holdings.	Financial Analysis - Other
Depiro, V	1/2/2007		committee holdings	Case Administration
Depiro, V	1/3/2007		Call with counsel to discuss strategy.	Mtgs w/Debtors and/or Counsel Financial Analysis - Other
Depiro, V	1/5/2007 1/7/2007		Reviewed plan terms and provide list of issues to counsel. Reviewed documents received from Rothschild.	Financial Analysis - Other
Depiro, V Depiro, V	1/9/2007		Participated on call with the Committee.	Comm. Matters, Creditor Mtgs
Depiro, V	4/23/2007		Reviewed invoices	Case Administration
Depiro, V	4/25/2007		Call with Committee. Follow up with calls to FTI and Jeffries	Mtgs w/Debtors and/or Counsel
Depiro, V	4/26/2007		Call with FTI. Discuss case issues with SC.	Mtgs w/Debtors and/or Counsel
Depiro, V	7/18/2007		Analyzed proposed new plan agreement. Call with committee members to discuss.	Mtgs w/Debtors and/or Counsel
Depiro, V	7/19/2007		Call with Counsel to discuss plan. Email to FTI request information	Mtgs w/Debtors and/or Counsel
Depiro, V	7/23/2007		Analyzed proposed plan.	Financial Analysis - Other
Depiro, V	7/24/2007		Prepared and participated on call with committee to discuss next steps	Mtgs w/Debtors and/or Counsel Financial Analysis - Other
Depiro, V	7/25/2007 7/31/2007		Call with FTI to discuss questions on the proposed plan, claims process. Update counsel re: same. Reviewed invoices.	Case Administration
Depiro, V Depiro, V	9/10/2007		Read financial sections of disclosure statement	Financial Analysis - Other
Depiro, V	9/11/2007		Analyzed creditor recoveries.	Financial Analysis - Other
Depiro, V	9/12/2007		Prepared for and participated on call with committee	Mtgs w/Debtors and/or Counsel
Depiro, V	9/17/2007		Analyzed creditor recoveries.	Financial Analysis - Other
Depiro, V	9/18/2007	0.20	Call with counsel to discuss next steps.	Mtgs w/Debtors and/or Counsel
Depiro, V	9/19/2007		Reviewed recovery model.	Financial Analysis - Other
Depiro, V	9/21/2007			Financial Analysis - Other Financial Analysis - Other
Depiro, V	9/27/2007			Mtgs w/Debtors and/or Counsel
Depiro, V	10/5/2007 10/10/2007	1.00	Reviewed memo prepared by counsel and provide comments. Analyzed intercompany motion and provided comments to counsel.	Financial Analysis - Other
Depiro, V Depiro, V	10/10/2007	0.30		Mtgs w/Debtors and/or Counsel
Depiro, V	10/30/2007	5.00	• • •	Financial Analysis - Other
Depiro, V	10/31/2007	1.00	The state of the s	Mtgs w/Debtors and/or Counsel
Depiro, V	11/1/2007	1.50	Prepared for and participated on call with Committee and Counsel	Interaction/Mtgs w Creditors
Depiro, V	11/2/2007	1.50		Plan of Reorg/Discl Strnt
Depiro, V	11/5/2007	0.50	The state of the s	Recovery/SubCon/Lien Analysis
Depiro, V	11/6/2007	1.50		Recovery/SubCon/Lien Analysis Plan of Reorg/Discl Stmt
Depiro, V	11/8/2007	0.50	•	Plan of Reorg/Discl Stmt
Depiro, V	11/9/2007	0.50		Plan of Reorg/Discl Strnt
Depiro, V Depiro, V	11/12/2007 11/13/2007	3,50 0.80		Plan of Reorg/Discl Strnt
Depiro, V	11/14/2007	0.50	· · · · · · · · · · · · · · · · · · ·	Plan of Reorg/Discl Stmt
Depiro, V	11/15/2007	7.50		Plan of Reorg/Discl Stmt
Depiro, V	11/16/2007	2.00	· · · · · · · · · · · · · · · · · · ·	Plan of Reorg/Discl Strnt
Depiro, V	11/17/2007	3.50		Plan of Reorg/Discl Stmt
Depiro, V	11/18/2007	2.50		Plan of Reorg/Discl Strat
Depiro, V	11/19/2007	3.00		Plan of Reorg/Discl Strnt Plan of Reorg/Discl Strnt
Depiro, V	11/20/2007	4.50		Plan of Reorg/Disci Sunt Plan of Reorg/Disci Sunt
Depiro, V	11/21/2007	3.50		Plan of Reorg/Discl Strnt
Depiro, V Depiro, V	11/23/2007 11/24/2007	2.50	Analyzed document discovery. Analyzed document discovery.	Plan of Reorg/Discl Stmt
Dopuo, v	112712007	1,20		-

THIC DOLLIN				
Timekeeper	Date	Hours	Description	Task
 Depiro, V Depiro, V	11/26/2007 11/26/2007		Case Administration. Analyzed document discovery.	Case Administration Plan of Reorg/Discl Stmt
Depiro, V	11/27/2007		Review documents and read depositions.	Plan of Reorg/Discl Strnt
Depiro, V	11/28/2007		Discuss case strategy with counsel.	Interaction/Mtgs w Creditors
Depiro, V	11/29/2007	2.50	Reviewed subcon issues	Recovery/SubCon/Lien Analysis
Depiro, V	11/30/2007		Review documents and read depositions.	Recovery/SubCon/Lien Analysis
Depiro, V	11/30/2007		Review documents and read depositions. Discussed case Strategy with Counsel	Interaction/Mtgs w Creditors
Depiro, V	12/3/2007	1.50	Analyzed subcon issues.	Recovery/SubCon/Lien Analysis Plan of Reorg/Discl Stmt
Depiro, V Depiro, V	12/4/2007 12/4/2007		Analyzed amended POR and DS Call with committee and counsel.	Interaction/Mtgs w Creditors
Depiro, V	12/4/2007		Continued analyzing revised Plan and Disclosure Statement	Plan of Reorg/Discl Stant
Depiro, V	12/4/2007		Continued reviewing document production.	Plan of Reorg/Discl Stmt
Depiro, V	12/5/2007		Call with counsel to discuss valuation issues.	Comm. Matters, Creditor Mtgs
Depiro, V	12/5/2007		Call with counsel to discuss case issues.	Comm. Matters, Creditor Mtgs
Depiro, V	12/5/2007		Participated on call with Committee.	Interaction/Mtgs w Creditors
Depiro, V Depiro, V	12/5/2007 12/6/2007		Updated analysis of POR for counsel. Prepared various analyses of Subsidiary information for Counsel Attended hearing on EPCA.	Plan of Reorg/Discl Stmt Attend Hearings/Related Activi
Depiro, V	1/14/2008			Plan of Reorg/Discl Stmt
Depiro, V	1/18/2008		Correspondence with counsel regarding valuation changes	Plan of Reorg/Discl Stmt
Depiro, V	3/5/2008	1.00	Read pleadings by the Debtor and analyzed impact on projections	Plan of Reorg/Discl Strnt
Depiro, V	3/20/2008		Analyzed implied enterprise value.	Plan of Reorg/Discl Stmt
Depiro, V	4/4/2008		Participated on conference call with committee to discuss case status	Interaction/Mtgs w Creditors
Depiro, V	4/17/2008 4/25/2008		Read DIP Financing motions and discussed with counsel Analyzed DIP Financing presentation and 8-k.	DIP Financing DIP Financing
Depiro, V Depiro, V	9/11/2008		Analyzed Dir Financing presentation and 6-k. Analyzed asset sales post emergence.	Financial Analysis - Other
Depiro, V	9/12/2008		Read and analyzed revised GM agreement.	Plan of Reorg/Discl Stant
Depiro, V	9/13/2008		Read and analyzed revised GM agreement.	Plan of Reorg/Discl Stmt
Depiro, V	9/14/2008		Read and analyzed revised financial projections.	Plan of Reorg/Discl Stmt
Depiro, V	9/15/2008		Prepared for and participated on conference call with committee and counsel	Comm. Matters, Creditor Mtgs
Depiro, V	9/16/2008		Analyzed proposed plan amendments and projections.	Plan of Reorg/Discl Stmt Comm. Matters, Creditor Mtgs
Depiro, V Depiro, V	9/19/2008 9/19/2008		Prepared for and participated on conference call with committee and counsel Case administration.	Case Administration
Depiro, V	9/22/2008		Read various fillings regarding revised agreements.	Plan of Reorg/Discl Stmt
Depiro, V	9/25/2008		Read various fillings regarding revised agreements.	Plan of Reorg/Discl Stmt
Depiro, V	10/5/2008	4.00	Read and analyzed revised POR.	Plan of Reorg/Discl Stmt
Depiro, V	10/6/2008		Read and analyzed revised POR.	Plan of Reorg/Discl Stmt
Depiro, V	10/15/2008		Reviewed counsel email on POR points.	Comm. Matters, Creditor Mtgs
Depiro, V Depiro, V	10/27/2008		Analyzed Debtors' filings on DIP Financing. Read and analyzed DIP financing motions.	DIP Financing DIP Financing
Depiro, V	11/12/2008		Read and analyzed par trianeous incurous. Read and analyzed quarterly operating report.	Financial Analysis - Other
Depiro, V	11/17/2008			Financial Analysis - Other
Depiro, V	11/20/2008		Read various filings regarding DIP Financing.	DIP Financing
Depiro, V	11/21/2008		Read and analyzed various filings regarding DIP Financing.	DIP Financing
Depiro, V	11/26/2008		Read and analyzed various motions and 8-k regarding DIP Financing.	DIP Financing Case Administration
Depiro, V Depiro, V	11/26/2008 11/28/2008		Case Administration. Read and analyzed various motions regarding DIP Financing.	DIP Financing
Depho, v	11/20/2000	0.50	read and analyzed various methons regulating Div 1 minoring.	
Ordway, E	1/7/2007	4.50	Reviewed terms of proposed Plan as well as documents received from Rothschild.	Financial Analysis - Other
Ordway, E	1/8/2007		Met with counsel and participated in negotiations of treatment of trade claims. Drafted expert report.	Mtgs w/Debtors and/or Counsel
Ordway, E	1/9/2007		•	Mtgs w/Debtors and/or Counsel
Ordway, E	11/20/2007	1.20	Analyzed Revised POR	Plan of Reorg/Discl Stmt
Sell, T	4/12/2006	6.00	Read background material provide by V. Depiro.	Financial Analysis - Other
Sell, T	4/13/2006	8.00	Read background material provide by V. Depiro.	Financial Analysis - Other
Sell, T	4/14/2006	8,00	Analyze claims data contained in the Schedules and Statements	Fin. Analysis- scheds, strnts.
Sell, T	4/17/2006	8,00	Analyze claims data contained in the Schedules and Statements	Fin. Analysis- scheds, strats.
Sell, T Sell, T	4/18/2006 4/19/2006	10.00 8.00	Analyze claims data contained in the Schedules and Statements Begin modeling recoveries on a legal entity basis.	Fin, Analysis- scheds, strats, Financial Analysis - Other
Sell, T	4/20/2006	2.00	Prepare model recoveries on a legal entity basis.	Financial Analysis - Other
Sell, T	4/20/2006	8.00	Prepare model recoveries on a legal entity basis.	Financial Analysis - Other
Sell, T	4/24/2006	10.00	Prepare model recoveries on a legal entity basis.	Financial Analysis - Other
Sell, T	4/25/2006	9.00	Prepare model recoveries on a legal entity basis.	Financial Analysis - Other
Sell, T	4/26/2006	8,00	Prepare model recoveries on a legal entity basis.	Financial Analysis - Other
Sell, T	4/27/2006 4/28/2006	8.00	Prepare sub con model. Prepare model recoveries on a legal entity basis.	Financial Analysis - Other Financial Analysis - Other
Sell, T Sell, T	6/15/2006	8.00 5.00	Meeting with counsel.	Mtgs w/Debtors and/or Counsel
Sell, T	6/16/2006	5.00	Analyze claims data contained in the Schedules and Statements	Fin. Analysis- scheds, stmts.
Sell, T	6/22/2006	8.00	Analyze claims data contained in the Schedules and Statements	Fin. Analysis-scheds, strnts,
Sell, T	6/23/2006	5.00	Prepare model recoveries on a legal entity basis.	Financial Analysis - Other
Sell, T	6/27/2006	7.00	Prepare model recoveries on a legal entity basis.	Financial Analysis - Other
Sell, T	6/29/2006	2.00	Prepare model recoveries on a legal entity basis.	Financial Analysis - Other
Troyer, C	11/1/2006	5.00	Analyzed intercompany loan documentation received from the Debtors.	Financial Analysis - Other
Troyer, C	11/2/2006	5.00	Analyzed intercompany loan documentation and GM data received from the Debtors.	Financial Analysis - Other
Troyer, C	11/3/2006	5.00	Analyzed trial balance and GM information received from the Debtors.	Financial Analysis - Other
Troyer, C	11/6/2006	5.00	Prepared summary of data received from the Debtors, outlining intercompany and other issues.	Financial Analysis - Other
Troyer, C	11/13/2006	5.00	Updated recovery model based on data received from the Debtors. Analyzed public data compared to Debtor only data received from the Debtors.	Financial Analysis - Other Financial Analysis - Other
Troyer, C	11/14/2006	5.00	misuyzed paono data compared to Debitot only data received from the Debitots.	Cura rampara - Cura

05-44481-rdd Doc 19119-5 Filed 11/23/09 Entered 11/23/09 20:43:27 Exhibit 3C Pg 5 of 6

Timekeeper	Date	Hours	Description	Task
Troyer, C	11/15/2006	5.00	Updated recovery model based on data received from the Debtors.	Financial Analysis - Other
Troyer, C	11/20/2006	1.50	Updated recovery model based on data received from the Debtors.	Financial Analysis - Other
Walker, C	11/5/2007	3.80	Analyzed tax return information for Foreign Subsidiaries	Recovery/SubCon/Lien Analysis
Desalvio,M	09/09/2008	3.00	Researched and analyzed autosupplier comparable company data.	Financial Analysis - Other
Desalvio,M	09/10/2008	2.00	Researched and analyzed autosupplier comparable company data.	Financial Analysis - Other
503.50				

05-44481-rdd Doc 19119-5 Filed 11/23/09 Entered 11/23/09 20:43:27 Exhibit 3C Pg 6 of 6

Capstone Advisory Group Delphi Ad Hoc Trade Committee Expense Detail

Timekeeper	Date	Description	Exp. Amount	Task
CAG Direct		Feb. Phone	6.28	Telecom Charges- Billable
Depiro, V	3/1/2006	Subway		Taxi
Depiro, V	3/1/2006			Parking/Tolls
Depiro, V	3/1/2006	Tunnel		Parking/Tolls
CAG Direct	3/31/2006	March phone		Telecom Charges- Billable
CAG Direct	4/30/2006	April Telephone		Telecom Charges- Billable
CAG Direct	5/31/2006	May 2006 Telecom		Telecom Charges- Billable
Depiro, V	6/15/2006	Tunnel		Parking/Tolls
Depiro, V	6/15/2006	parking		Parking/Tolls
Cunningham, S	6/21/2006	Parking		Parking/Tolls
Cunningham, S	6/21/2006	Tolls		Parking/Tolls
CAG Direct		June 2006 Allocations		Telecom Charges- Billable
CAG Direct		July 2006 Allocations		Telecom Charges- Billable
CAG Direct		August 2006 Allocations		Telecom Charges- Billable
CAG Direct		September phone		Telecom Charges- Billable
CAG Direct		October phone		Telecom Charges- Billable
CAG Direct		November Phones		Telecom Charges- Billable
CAG Direct	11/30/2006	Fed Ex Invoice # 8-483-13700		Postage/FedEx
CAG Direct	12/31/2006	December telecom		Telecom Charges- Billable
Depiro, V		cell 11/23-12/22		Telecom Charges- Billable
Ordway, E		Parking \$25.00, Tolls \$6.00		Parking/Tolls
Ordway, E		Parking \$19.00, Tolls \$6.00		Parking/Tolls
Ordway, E		Feb 8 - Parking \$43.00, Tolls \$6.00		Parking/Tolls
CAG Direct		April Telecom		Telecom Charges- Billable
CAG Direct		July Telecom		Telecom Charges- Billable
CAG Direct		September Telecom		Telecom Charges- Billable
CAG Direct		September Bloomberg Charges		Telecom Charges- Billable
CAG Direct	10/31/2007	October telecom		Telecom Charges- Billable
CAG Direct	11/30/2007	November telecom		Telecom Charges- Billable
CAG Direct		December telecom		Telecom Charges- Billable
CAG Direct		January telecom		Telecom Charges- Billable
CAG Direct	1/31/2008	Conference call		Telecom Charges- Billable
CAG Direct	3/31/2008	March Telecom		Telecom Charges- Billable
CAG Direct		April Telecom		Telecom Charges- Billable
CAG Direct		Sept Telcom		Telecom Charges- Billable
CAG Direct		Oct Telcom		Telecom Charges- Billable
CAG Direct	11/19/2008	Nov Telcom	11.76	Telecom Charges- Billable

1,150.72